

# Sherlock & Co

Chartered Accountants

## Job Support Scheme – JSS Open and JSS Closed from 1 November 2020 – 30 April 2021

### Job Support Scheme

The Job Support Scheme (JSS) will open on 1 November and run for six months, until 30 April 2021. The government has said it will review the terms of the scheme in January 2021. There are two variations to JSS – **JSS Open** and **JSS Closed**.

The UK government announced it will significantly increase the generosity and reach of its winter support schemes to ensure livelihoods and jobs across the UK continue to be protected in the difficult months to come, supporting jobs and helping to contain the virus.

In recognition of the challenging times ahead, the Chancellor said he would be increasing support through the existing Job Support and self-employed schemes.

**JSS Open** will provide support to businesses that are open where employees are working shorter hours due to reduced demand. Your employees will need to work at least 20% of their usual hours. You will continue to pay employees for the hours they work, and the UK government will pay a contribution of 61.67% of the usual pay for hours not worked, up to a maximum of £1,541.75 per month. You will pay 5% of the usual pay for hours not worked, up to a maximum of £125 per month, and can top this up further if you choose. This means employees should receive at least two thirds of their usual pay for hours not worked.

The caps are reduced according to the proportion of hours not worked. Further guidance on this will be available on GOV.UK shortly.

You will need to cover all employer National Insurance and pension contributions.

**JSS Closed** will provide support to businesses whose premises are legally required to close as a direct result of coronavirus restrictions set by one of the four governments of the UK. This includes premises restricted to delivery or collection-only services from their premises, and those restricted to providing food and/or drinks outdoors.

For JSS Closed, the UK government will fund two thirds of employees' usual wages for time not worked, up to a maximum of £2,083.33 per month. You will not be required to contribute, but you can top up the government's contribution if you choose to. You will still need to cover all employer National Insurance and pension contributions.

You'll be able to make your first JSS claim in arrears from 8 December, for pay periods ending and paid in November. More information will be made available by the government in due course.

Your employees will be able to check if you have made a Job Support Scheme claim on their behalf through their online Personal Tax Account. Employees can set up a Personal Tax Account on GOV.UK, by searching 'Personal Tax Account: sign in or set up'.

### Job Retention Bonus (JRB)

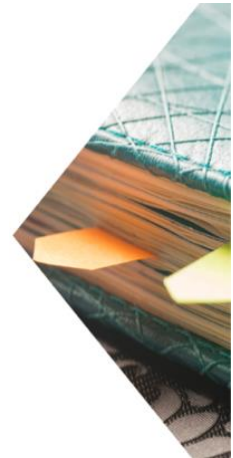
You'll be able to claim a one-off payment of £1,000 for every eligible employee you furloughed and claimed for through the Coronavirus Job Retention Scheme (CJRS), kept continuously employed until at least 31 January 2021 and who meets the other eligibility criteria. You do not have to pay this money to your employee.

You will be able to claim the bonus between 15 February and 31 March. To do this you must have submitted PAYE information for the period up to 5 February 2021 on time.

Further information on eligibility and when you can claim can be found on GOV.UK by searching 'Job Retention Bonus Guidance' and further guidance on the claim process will be published by the end of January 2021.

### Coronavirus Job Retention Scheme – closes on 31 October

**Please note that this scheme closes on 31 October and you will need to make any final claims on or before 30 November. You will not be able to submit or add to any claims after 30 November.**



**From 1 October**, the UK government has paid employers **60%** of usual wages up to a cap of £1,875 per month for the hours furloughed employees do not work.

You continue to pay your furloughed employees at least 80% of their usual wages for the hours they do not work, up to a cap of £2,500 per month. **You need to fund the difference between this and the CJRS grant yourself.**

The caps are proportional to the hours not worked. For example, if your employee is furloughed for half their usual hours in October, you are entitled to claim 60% of their usual wages for the hours they do not work, up to £937.50 (half of £1,875 cap). You must still pay your employee at least 80% of their usual wages for the hours they don't work, so for someone only working half their usual hours you'd need to pay them up to £1,250 (half of £2,500 cap), funding the remaining portion yourself. For help with calculations, search 'Calculate how much you can claim using the Coronavirus Job Retention Scheme' on GOV.UK.

You'll also continue to pay employer National Insurance and pension contributions from your own funds.

You must keep the records that support the amount of CJRS grant you have claimed in case HMRC needs to check it. You can now view, print or download copies of your previously submitted claims by logging onto your CJRS service on GOV.UK.

### CONTACT US

If you have any queries or need any advice, please do not hesitate to contact us on:

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